

Case Docket No. SANSH5.890A

I hereby certify that this correspondence and all

marked attachments are being deposited with the United States Postal Service as first class mail in an

envelope addressed to: Mail Stop Issue Fee, Commissioner for Patents, P.O. Box 1450,

Michael A. Guiliana, Reg. No. 42,611

Alexandria, VA 22313-1450, on

Date: January 7, 2005

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants

Tetsuya Mashiko et al.

Appl. No.

09/676,895

Filed

October 2, 2000

For

MULTIPLE VALVE ENGINE

FOR WATERCRAFT

Group Art Unit

3617

Class/Sub-Class:

114-055500

Examiner

Edwin L. Swinehart

TRANSMITTAL LETTER

MAIL STOP ISSUE FEE Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Enclosed for filing is the Issue Fee for the above-identified application:

- (X) Form PTOL-85.
- (X) A check in the amount of \$1,400 to cover the issue fee is enclosed.
- (X) COPY of Recordation Form Cover Sheet, which was submitted on January 7, 2005 under a separate cover letter.
- (X) The Commissioner is hereby authorized to charge any additional fees which may be required, or credit any overpayment, to Account No. 11-1410.
- (X) Return prepaid postcard.

Michael A. Guiliana Registration No. 42,611 Attorney of Record Customer No. 20,995 (949) 760-0404